



DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[TD 9969]

RIN 1545-BP01

Treatment of Special Enforcement Matters; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final rule; correcting amendments.

SUMMARY: This document contains corrections to a final regulation (TD 9969) that was published in the **Federal Register** on December 9, 2022. This document contains final regulations that except certain partnership-related items from the centralized partnership audit regime created by the Bipartisan Budget Act of 2015, and sets forth alternative rules that will apply to the examination of excepted items by the IRS.

DATES: *Effective date.* These corrections are effective on January 5, 2023, and applicable on December 9, 2022.

FOR FURTHER INFORMATION CONTACT: Concerning the regulations, Jennifer M. Black, at (202) 317-6834 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9969) that are the subject of these corrections are under section 6241(11) and 6241(7) of the Internal Revenue Code.

List of Subjects in 26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting, and recordkeeping requirements.

Amendments to the Regulations

Accordingly, 26 CFR part 301 is corrected by making the following correcting amendments:

PART 301-PROCEDURE AND ADMINISTRATION

Paragraph 1. The authority citation for part 301 continues to read as follows:

Authority: 26 U.S.C. 7805.

§ 301.6225-1 Partnership adjustment by the Internal Revenue Service.

Par. 2. Section 301.6225–1 is amended by:

1. Removing the language “§301.6226-2(g)(1)” in the last sentence of paragraph (h)(15) and adding the language “§301.6226-2(g)(4)” in its place.
2. Removing the language “(d)(3)(iii)(C)” and “(e)(3)(iii)(B)” from the last sentence of paragraph (i)(1).

Oluwafunmilayo A. Taylor
Branch Chief,
Legal Processing Division,
Associate Chief Counsel,
(Procedure and Administration).

[FR Doc. 2022-28593 Filed: 1/4/2023 8:45 am; Publication Date: 1/5/2023]